



U.S. Department of Justice

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EVENT: Guilty Plea

Defendant: Daniel Foote

**FORMER PLYMOUTH DENTIST PLEADS GUILTY TO
20-YEAR-OLD TAX EVASION CHARGES**

Daniel Foote, formerly of Plymouth, Michigan, pleaded guilty on June 6, 2006, to one count of a 1986 indictment charging him with three counts of tax evasion, United States Attorney Stephen J. Murphy announced.

United States Attorney Murphy was joined in the announcement by Maurice Aouate, Special Agent in Charge of the Detroit Field Office of the Internal Revenue Service Criminal Investigation.

According to court records, in 1974, Foote was a practicing dentist in Plymouth, Michigan. He took a vow of poverty and transferred his business income into a bank account in the name of Life Science Church of Liberty Mission, which later became known as the Church of Liberty Mission. Foote's living expenditures were paid with funds drawn from the church's account. In 1976, Foote stopped filing federal tax returns. Notwithstanding his vow of poverty, in 1977 and 1978, Foote purchased real estate, securing mortgages that reflected his annual income at \$100,000. From 1977 to 1979, Foote failed to report over \$179,000 in income.

Foote was considered a fugitive until he was arrested entering the United States from

Portugal, in September 2005.

“Our system depends on the voluntary compliance of citizens with our shared responsibility to pay taxes. Prosecution of individuals who intentionally conceal income and evade taxes is a vital element in maintaining public confidence in our tax system” said U.S. Attorney Murphy.

“It is the responsibility of every taxpayer to file federal tax returns. IRS Criminal Investigation is committed to aggressively pursuing those taxpayers who willfully fail to file their tax returns, even if, in this case, it takes years,” said Aouate.

United States Attorney Murphy thanked the Internal Revenue Service Criminal Investigation for their investigation of the case. The United States was represented by Assistant United States Attorney Richard L. Delonis.